



Division of
Unemployment
Assistance
HEALTH INSURANCE
5th Floor
19 Staniford Street
Boston, MA 02114-2589

HEALTH INSURANCE CONTRIBUTION

Telephone (617) 626-5060

DISCREPANCY NOTICE

QUARTER ENDING:

DUE:

EMPLOYER

NO:

NAME/ADDRESS:

DATE:

| | DUA USE ONLY | A AS REPORTED | B AS CORRECTED | C INCREASE | D DECREASE |
|--|--------------|---|-----------------------------------|---------------|--------------------------|
| GROSS WAGES | | | | | |
| LESS: EXCESS WAGES | | | | | |
| TOTAL TAXABLE WAGES | | | | | |
| CONTRIBUTION RATE | | | | | |
| CONTRIBUTION DUE | | | | | |
| CONTRIBUTION PAID | | 1. ADDITIONAL CONTRIBUTION DUE | | | 6. OVERPAID CONTRIBUTION |
| CONTRIBUTION INTEREST DUE | | 2. CONTRIBUTION INTEREST DUE | | | |
| CONTRIBUTION INTEREST PAID | | 3. ADDITIONAL CONTRIBUTION AMOUNT DUE (1 + 2) | | | |
| | | 4. PENALTY DUE | | | |
| PENALTY DUE | | | | | |
| PENALTY PAID | | | | | |
| NET TOTAL | | 5. AMOUNT DUE (3 + 4) = -----> | | | |
| | | 7. TOTAL OVERPAID -----> | | | |
| FOR EACH MONTH, ENTER THE NUMBER OF COVERED EMPLOYEES WHO WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12 OF THE MONTH. IF NO EMPLOYMENT IN THE PAYROLL PERIOD, ENTER ZERO. | | | ENTER EMPLOYEE COUNT -----> | 1ST MONTH | 2ND MONTH |
| | | | | | 3RD MONTH |

REASON:

CERTIFICATE (MUST BE EXECUTED) I Certify the information in this report is true and correct to the best of my knowledge and belief, that the wages reported represent all the wages paid during this quarter for employment by the Law, and that no part of the contribution reported was, or is to be deducted from workers' wages. THIS STATEMENT IS MADE UNDER THE PENALTIES OF PERJURY.

Signed this _____ day of _____ 20 _____ Name: _____

REPORT MUST BE SIGNED

Title: _____ Phone# _____

THIS FORM IS TO BE USED ONLY FOR CORRECTING REPORT PREVIOUSLY SUBMITTED.

**HEALTH INSURANCE CONTRIBUTION DISCREPANCY NOTICE
INSTRUCTIONS TO EMPLOYER - PLEASE READ CAREFULLY**

- A. Enter the figures in Column A that you reported to the quarter.
- B. If the figures reported are CORRECT, but you have UNDERPAID your Contribution Due, enter the difference between Contribution Due and the amount of Contribution Paid in Item 1.
- C. Underpayments of Contribution carry interest at the rate indicated on the face of this form from the due date of the original report until the date paid. Compute interest on additional Contribution Due and enter in Item 2. Do not enter interest if less than one dollar.
- D. Add Items 1 and 2 and enter in Item 3. Add penalty amount due in Item 4. Add Item 3 and Item 4 and enter in Item 5. This should be the total amount you have to pay with the return copy of this report. Make Check Payable To:

Massachusetts Division of Unemployment Assistance

- E. If the figures reported are CORRECT but you OVERPAID your Contribution Due, enter the amount of overpayment from Item 6. Also enter in Item 7.
- F. If the figures reported are INCORRECT, enter correct figures in Column B. Compute the change from Column A and enter in Column C or D, as appropriate.
- G. If recomputation results in an INCREASE in Contribution Due, deduct Amount of Contribution Paid from Corrected Contribution Due and enter in Item 1. Follow instructions in numbers C and F above.
- H. If recommendation results in a DECREASE in Contribution Due, deduct corrected Contribution Due from Amount of Contribution Paid and enter in Item 6 and also enter in Item 7.
- I. EMPLOYEE COUNT. For each month listed, enter the number of all full-time and part-time employees in covered employment (subject to the Massachusetts Employment and Training Law) who performed services during the payroll period which includes the 12th of the month. If no employment in the payroll period, enter zero.
- J. Certificate (Must Be Executed). In the case of a corporation or association, it must be signed by the president, secretary, or an officer exercising a corresponding function, and in the case of a partnership or proprietorship, by a partner or the proprietor. Reports not certified will not be accepted.
- K. Call (617) 626-5060 for assistance, if necessary.

OVERPAID AMOUNTS WILL BE APPLIED TO PAST OR FUTURE DEBT.